## **Administration**

## TABLE 2—SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE BOARD, BY FISCAL YEAR, 1996-97 TO 2006-07

(In thousands of dollars)

Fuel taxes and fees:  Motor vehicle fuel taxes:  Motor vehicle fuel taxes:  Gasoline tax  Jet fuel tax  Subtotals  Subtotals  Diesel and use fuel taxes <sup>c</sup> Subtotals  Fees  Subtotals  Fuel totals  Subtotals  Fuel totals  Fuel totals  Sales and use taxes and fees:  State taxes <sup>ch</sup> State taxes <sup>ch</sup> State taxes <sup>ch</sup> State disaster relief tax <sup>f</sup> State disaster relief tax <sup>f</sup> Subtotals taxes sales tax  In684,283  Local revenue fund state sales tax  Fiscal recovery fund sales tax  Fiscal recovery fund sales tax  Fiscal recovery fund sales tax  Totals  Alcoholic beverage taxes:  Totals  Cigarette and tobacco products taxes:  Cigarette and tobacco products surtax  Breast cancer research cigarette stamp tax  Cigarette and tobacco products licensing feel  Totals  Insurance taxes  Insurance taxes  Leady 44,44,44,44,44,44,44,44,44,44,44,44,44,	2 2005-06	2006-07
Private car taxes         6,130         6,5           Fuel taxes and fees:         Motor vehicle fuel taxes. <sup>b</sup> 2,493,494         2,771,4           Gasoline tax         1,532         2,495,027         2,773,3           Subtotals         2,495,027         2,773,3           Diesel and use fuel taxes <sup>c</sup> 370,101         467,7           Fees         207         2           Subtotals         370,308         468,7           Fuel totals         2,865,334         3,242,8           Sales and use taxes and fees: <sup>d</sup> 16,744,298         21,588,6           State disaster relief tax <sup>f</sup> 368         16,84,283         2,208,7           State disaster relief tax <sup>f</sup> 368         1,684,283         2,208,7           Public safety fund sales tax         1,684,283         2,208,7           Piscal recovery fund sales tax         1,684,283         2,208,7           Piscal relief tax         3,335,999	4	5
Private car taxes         6,130         6,5           Fuel taxes and fees:         Motor vehicle fuel taxes.b         2,493,494         2,771,4           Gasoline tax         1,532         2,495,027         2,773,3           Subtotals         2,495,027         2,773,3           Diesel and use fuel taxes <sup>c</sup> 370,101         467,7           Fees         207         2           Subtotals         370,308         468,           Fuel totals         2,865,334         3,242,           Sales and use taxes and fees.d         316,744,298         21,588,           State disaster relief taxf         368         16,744,298         21,588,           State disaster relief taxf         368         1,684,283         2,208,           Public safety fund sales tax         1,684,283         2,208,           Public safety fund sales tax         1,683,138         2,208,           Fiscal recovery fund sales tax         1,683,138         2,208,           Fiscal recovery fund sales tax         1,684,283         2,208,           Float revenue fund state sales tax         1,684,283         2,208,           Special district taxes         2,123,074         2,855,           Float         333,599         4,423,	770 \$733,150	\$740,861
Motor vehicle fuel taxes: Gasoline tax         2,493,494         2,771, Jet fuel tax         1,532         2, 2, 32, 32, 370,101         467, 370,10	379 6,950	6,703
Gasoline tax         2,493,494         2,771,4           Jet fuel tax         1,532         2,4           Subtotals         2,495,027         2,773,3           Diesel and use fuel taxes <sup>0</sup> 370,101         467,5           Fees         207         207           Subtotals         370,308         468,6           Fuel totals         2,865,334         3,242,           Sales and use taxes and fees: <sup>d</sup> 16,744,298         21,588,6           State taxes <sup>a,h</sup> 368         2,865,334         3,242,           Sales and use taxes and fees: <sup>d</sup> 368         2,083,348,283         2,208,348,283         2,208,348,283         2,208,348,283         2,208,348,283         2,208,348,283         2,208,348,283         2,208,348,283         2,208,348,283         2,208,348,283         2,208,348,283         2,208,348,283         2,208,348,293         1,108,348,293	, in the second of the second	
Gasoline tax         2,493,494         2,771,4           Jet fuel tax         1,532         2,4           Subtotals         2,495,027         2,773,3           Diesel and use fuel taxes <sup>0</sup> 370,101         467,5           Fees         207         207           Subtotals         370,308         468,6           Fuel totals         2,865,334         3,242,           Sales and use taxes and fees: <sup>d</sup> 16,744,298         21,588,6           State taxes <sup>a,h</sup> 368         2,865,334         3,242,           Sales and use taxes and fees: <sup>d</sup> 368         2,083,348,283         2,208,348,283         2,208,348,283         2,208,348,283         2,208,348,283         2,208,348,283         2,208,348,283         2,208,348,283         2,208,348,283         2,208,348,283         2,208,348,283         2,208,348,283         2,208,348,293         1,108,348,293		
Subtotals	406 2,871,962	2,845,623
Diesel and use fuel taxes	447 3,118	3,042
Fees         207           Subtotals         370,308         468,           Fuel totals         2,865,334         3,242,           Sales and use taxes and fees.d         16,744,298         21,588,           State taxes.h         16,744,298         21,588,           State disaster relief tax.f         368         2,208,           Local revenue fund sales tax         1,684,283         2,208,           Public safety fund sales tax         1,683,138         2,208,           Fiscal recovery fund sales tax         3,335,999         4,423,           County transportation tax         832,297         1,105,           Special district taxes         2,123,074         2,855,           Fees         847         26,404,303         34,390,           Alcoholic beverage taxes.d         144,851         152,           Taxes on beer and wine         144,851         152,           Taxes on distilled spirits         126,216         140,           Totals         271,067         292,           Cigarette and tobacco products taxes:d         168,779         121,           Cigarette and tobacco products surtax         465,090         332,           Breast cancer research cigarette stamp tax         -         -	853 2,875,079	2,848,664
Subtotals	,	574,608
Fuel totals	314 341	266
Sales and use taxes and fees: d         16,744,298         21,588,6           State taxes e,h         368         2,008,368           Local revenue fund state sales tax         1,684,283         2,208,3138           Public safety fund sales tax         1,683,138         2,208,3138           Fiscal recovery fund sales tax Biscard City and county taxesh         -         -           City and county taxesh         3,335,999         4,423,33           County transportation tax         832,297         1,105,336,339           Special district taxes         2,123,074         2,855,34           Fees         847         26,404,303         34,390,390           Alcoholic beverage taxes.d         144,851         152,404           Taxes on beer and wine         144,851         152,404           Taxes on distilled spirits         126,216         140,40           Totals         271,067         292,4           Cigarette and tobacco products taxes.d         168,779         121,40           Cigarette and tobacco products surtax         465,090         332,4           Breast cancer research cigarette stamp tax         -         -           Cigarette and tobacco products licensing feel         -         -           Totals         667,626         1,	295 550,806	574,874
State taxes e.h         16,744,298         21,588,6           State disaster relief tax f         368         2,208,1           Local revenue fund state sales tax         1,684,283         2,208,2           Public safety fund sales tax         1,683,138         2,208,2           Fiscal recovery fund sales tax g         —         —           City and county taxes h         3,335,999         4,423,2           County transportation tax         832,297         1,105,3           Special district taxes         2,123,074         2,855,8           Fees         847         —           Totals         26,404,303         34,390,           Alcoholic beverage taxes: d         144,851         152,2           Taxes on beer and wine         144,851         152,2           Taxes on distilled spirits         126,216         140,2           Totals         271,067         292,6           Cigarette and tobacco products taxes: d         168,779         121,4           Cigarette and tobacco products surtax         465,090         332,5           Breast cancer research cigarette stamp tax         —         —           Cigarette and tobacco products licensing feel         —         —           Totals         667,626	148 3,425,886	3,423,538
State disaster relief tax         368           Local revenue fund state sales tax         1,684,283         2,208,3           Public safety fund sales tax         1,683,138         2,208,3           Fiscal recovery fund sales tax <sup>9</sup> —         —           City and county taxes <sup>h</sup> 3,335,999         4,423,3           County transportation tax         832,297         1,105,3           Special district taxes         2,123,074         2,855,8           Fees         847         —           Totals         26,404,303         34,390,           Alcoholic beverage taxes: <sup>d</sup> 144,851         152,7           Taxes on beer and wine         144,851         152,7           Taxes on distilled spirits         126,216         140,5           Totals         271,067         292,6           Cigarette and tobacco products taxes: <sup>d</sup> 168,779         121,6           Cigarette tax         168,779         121,6           Cigarette and tobacco products surtax         33,757         30,7           Cigarette and tobacco products licensing fee <sup>j</sup> —         —           Totals         667,626         1,109,*           Insurance taxes         1,126,650         1,520,*		
State disaster relief tax         368           Local revenue fund state sales tax         1,684,283         2,208,3           Public safety fund sales tax         1,683,138         2,208,3           Fiscal recovery fund sales tax <sup>9</sup> —           City and county taxesh         3,335,999         4,423,3           County transportation tax         832,297         1,105,3           Special district taxes         2,123,074         2,855,8           Fees         847         26,404,303         34,390,           Alcoholic beverage taxes:d         144,851         152,216         140,3           Taxes on beer and wine         144,851         152,216         140,3           Totals         271,067         292,6         292,6           Cigarette and tobacco products taxes:d         168,779         121,4           Cigarette and tobacco products surtax         465,090         332,5           Breast cancer research cigarette stamp tax         33,757         30,3           Children and families first cigarette stamp tax         —         624,4           Cigarette and tobacco products licensing feel         —         —           Totals         667,626         1,109,3           Insurance taxes         1,126,650         1,520,9 <td>029 27,936,047</td> <td>28,396,242</td>	029 27,936,047	28,396,242
Public safety fund sales tax         1,683,138         2,208,138           Fiscal recovery fund sales tax <sup>9</sup> —         —           City and county taxes <sup>h</sup> 3,335,999         4,423,297           County transportation tax         832,297         1,105,393           Special district taxes         2,123,074         2,855,393           Fees         847         —           Totals         26,404,303         34,390,343           Alcoholic beverage taxes: <sup>d</sup> —         126,216         140,333           Taxes on beer and wine         —         126,216         140,333           Taxes on distilled spirits         —         126,216         140,0           Totals         —         271,067         292,0           Cigarette and tobacco products taxes: <sup>d</sup> —         168,779         121,0           Cigarette and tobacco products surtax         465,090         332,9           Breast cancer research cigarette stamp tax         —         —         624,2           Cigarette and tobacco products licensing feel         —         —         624,3           Totals         —         667,626         1,109,0           nsurance taxes         —         1,126,650         1,520,0		_
Fiscal recovery fund sales tax <sup>9</sup> —         3,335,999         4,423,27           County transportation tax         832,297         1,105,5         2,123,074         2,855,3           Fees         847         26,404,303         34,390,           Alcoholic beverage taxes: d         144,851         152,7           Taxes on beer and wine         144,851         152,7           Taxes on distilled spirits         126,216         140,3           Totals         271,067         292,4           Cigarette and tobacco products taxes: d         168,779         121,6           Cigarette and tobacco products surtax         465,090         332,8           Breast cancer research cigarette stamp tax         —         624,3           Cigarette and tobacco products licensing feel         —         667,626         1,109,4           Insurance taxes         1,126,650         1,520,9           Insurance taxes         42,974         44,8           Natural Gas Surcharge <sup>k</sup> —         179,           Emergency Telephone Users' Surcharge         81,595         125,           Timber Yield Tax         26,761         15,6	, , , , , , , , , , , , , , , , , , , ,	2,850,488
City and county taxesh         3,335,999         4,423,7           County transportation tax         832,297         1,105,5           Special district taxes         2,123,074         2,855,8           Fees         847         26,404,303         34,390,           Alcoholic beverage taxes:d         144,851         152,7           Taxes on beer and wine         144,851         152,7           Taxes on distilled spirits         126,216         140,0           Totals         271,067         292,0           Cigarette and tobacco products taxes:d         168,779         121,0           Cigarette and tobacco products surtax         465,090         332,0           Breast cancer research cigarette stamp tax         33,757         30,0           Children and families first cigarette stamp tax         -         624,3           Cigarette and tobacco products licensing feel         -         -           Totals         667,626         1,109,4           Insurance taxes         1,126,650         1,520,4           Insurance taxes         42,974         44,8           Natural Gas Surchargek         -         -           Emergency Telephone Users' Surcharge         81,595         125,6           Timber Yield Tax	, ,	2,850,488
County transportation tax         832,297         1,105,5           Special district taxes         2,123,074         2,855,8           Fees         847         34,390,           Alcoholic beverage taxes: d         26,404,303         34,390,           Taxes on beer and wine         144,851         152,7           Taxes on distilled spirits         126,216         140,7           Totals         271,067         292,4           Cigarette and tobacco products taxes: d         168,779         121,6           Cigarette tax         465,090         332,9           Breast cancer research cigarette stamp tax         33,757         30,7           Children and families first cigarette stamp tax         -         624,7           Cigarette and tobacco products licensing feel         -         -           Totals         667,626         1,109,9           nsurance taxes         1,126,650         1,520,9           Electrical Energy Tax         42,974         44,8           Natural Gas Surcharge*         -         179,           Emergency Telephone Users' Surcharge         81,595         125,           Timber Yield Tax         26,761         15,6	- 1,395,801	1,406,048
Special district taxes         2,123,074         2,855,8           Fees         847         26,404,303         34,390,           Alcoholic beverage taxes: d         144,851         152,7           Taxes on beer and wine         144,851         152,7           Taxes on distilled spirits         126,216         140,3           Totals         271,067         292,6           Cigarette and tobacco products taxes: d         168,779         121,4           Cigarette and tobacco products surtax         465,090         332,9           Breast cancer research cigarette stamp tax         33,757         30,3           Children and families first cigarette stamp tax         -         624,4           Cigarette and tobacco products licensing feel         -         -           Totals         667,626         1,109,5           nsurance taxes         1,126,650         1,520,9           Electrical Energy Tax         42,974         44,8           Natural Gas Surcharge*         -         179,           Emergency Telephone Users' Surcharge         81,595         125,           Fimber Yield Tax         26,761         15,6	236 4,199,969	4,264,888
Fees         847           Totals         26,404,303         34,390,           Alcoholic beverage taxes: d         144,851         152,           Taxes on beer and wine         144,851         152,           Taxes on distilled spirits         126,216         140,           Totals         271,067         292,           Cigarette and tobacco products taxes: d         168,779         121,           Cigarette and tobacco products surtax         465,090         332,9           Breast cancer research cigarette stamp tax         33,757         30,           Children and families first cigarette stamp tax         -         624,           Cigarette and tobacco products licensing feel         -         -           Totals         667,626         1,109,           nsurance taxes         1,126,650         1,520,           Electrical Energy Tax         42,974         44,8           Natural Gas Surcharge <sup>k</sup> -         179,           Emergency Telephone Users' Surcharge         81,595         125,           Timber Yield Tax         26,761         15,6	575 1,401,329	1,419,150
Totals	851 3,743,610	3,918,005
Taxes on beer and wine	399 431	482
Taxes on beer and wine         144,851         152,7           Taxes on distilled spirits         126,216         140,3           Totals         271,067         292,4           Cigarette and tobacco products taxes: <sup>d</sup> 168,779         121,6           Cigarette and tobacco products surtax         465,090         332,8           Breast cancer research cigarette stamp tax         33,757         30,7           Children and families first cigarette stamp tax         -         624,3           Cigarette and tobacco products licensing fee <sup>j</sup> -         667,626         1,109,4           Insurance taxes         1,126,650         1,520,4         44,8           Insurance taxes         42,974         44,8           Natural Gas Surcharge <sup>k</sup> -         179,           Emergency Telephone Users' Surcharge         81,595         125,           Timber Yield Tax         26,761         15,6	107 44,300,734	45,105,793
Taxes on beer and wine         144,851         152,7           Taxes on distilled spirits         126,216         140,3           Totals         271,067         292,4           Cigarette and tobacco products taxes: <sup>d</sup> 168,779         121,6           Cigarette and tobacco products surtax         465,090         332,8           Breast cancer research cigarette stamp tax         33,757         30,7           Children and families first cigarette stamp tax         -         624,3           Cigarette and tobacco products licensing feel         -         -           Totals         667,626         1,109,4           nsurance taxes         1,126,650         1,520,4           Electrical Energy Tax         42,974         44,3           Natural Gas Surcharge <sup>k</sup> -         179,           Emergency Telephone Users' Surcharge         81,595         125,           Timber Yield Tax         26,761         15,6		
Totals         271,067         292,4           Cigarette and tobacco products taxes: <sup>d</sup> 168,779         121,4           Cigarette tax         465,090         332,5           Breast cancer research cigarette stamp tax         33,757         30,3           Children and families first cigarette stamp tax <sup>i</sup> –         624,4           Cigarette and tobacco products licensing fee <sup>j</sup> –         667,626         1,109,5           Insurance taxes         1,126,650         1,520,9           Electrical Energy Tax         42,974         44,3           Natural Gas Surcharge <sup>k</sup> –         179,           Emergency Telephone Users' Surcharge         81,595         125,5           Timber Yield Tax         26,761         15,6	298 157,627	169,372
Totals	334 160,654	164,434
Cigarette and tobacco products taxes: <sup>d</sup> 168,779         121,6           Cigarette tax         465,090         332,5           Breast cancer research cigarette stamp tax         33,757         30,7           Children and families first cigarette stamp tax         -         624,7           Cigarette and tobacco products licensing feel         -         1,109,6           Totals         667,626         1,109,6           nsurance taxes         1,126,650         1,520,9           Electrical Energy Tax         42,974         44,8           Natural Gas Surcharge <sup>k</sup> -         179,           Emergency Telephone Users' Surcharge         81,595         125,6           Timber Yield Tax         26,761         15,0		333,806
Cigarette tax         168,779         121,           Cigarette and tobacco products surtax         465,090         332,9           Breast cancer research cigarette stamp tax         33,757         30,           Children and families first cigarette stamp tax         —         624,           Cigarette and tobacco products licensing feel         —         667,626         1,109,           Totals         667,626         1,520,           nsurance taxes         1,126,650         1,520,           Electrical Energy Tax         42,974         44,3           Natural Gas Surcharge <sup>k</sup> —         179,           Emergency Telephone Users' Surcharge         81,595         125,           Timber Yield Tax         26,761         15,0		
Cigarette and tobacco products surtax       465,090       332,9         Breast cancer research cigarette stamp tax       33,757       30,3         Children and families first cigarette stamp tax       —       624,9         Cigarette and tobacco products licensing feei       —       —         Totals       667,626       1,109,9         Insurance taxes       1,126,650       1,520,9         Electrical Energy Tax       42,974       44,3         Natural Gas Surcharge <sup>k</sup> —       179,9         Emergency Telephone Users' Surcharge       81,595       125,6         Timber Yield Tax       26,761       15,0	611 118,026	115,370
Breast cancer research cigarette stamp tax		335,893
Children and families first cigarette stamp taxi         —         624,           Cigarette and tobacco products licensing feel         —         —           Totals         667,626         1,109,           Insurance taxes         1,126,650         1,520,           Electrical Energy Tax         42,974         44,           Natural Gas Surchargek         —         179,           Emergency Telephone Users' Surcharge         81,595         125,           Timber Yield Tax         26,761         15,0	,	27,273
Cigarette and tobacco products licensing fee <sup>j</sup>   -		603,385
Totals       667,626       1,109,5         Insurance taxes       1,126,650       1,520,5         Electrical Energy Tax       42,974       44,6         Natural Gas Surchargek       -       179,5         Emergency Telephone Users' Surcharge       81,595       125,6         Timber Yield Tax       26,761       15,0		,
Insurance taxes       1,126,650       1,520,9         Electrical Energy Tax       42,974       44,9         Natural Gas Surchargek       -       179,0         Emergency Telephone Users' Surcharge       81,595       125,0         Timber Yield Tax       26,761       15,0	- 1,859	2,183
Selectrical Energy Tax		1,084,103
Natural Gas Surcharge <sup>k</sup> - 179,  Emergency Telephone Users' Surcharge 81,595 125,  Timber Yield Tax 26,761 15,0	, ,	1,982,588
Emergency Telephone Users' Surcharge	, , , , , , , , , , , , , , , , , , ,	56,357
Fimber Yield Tax	, , , , , , , , , , , , , , , , , , ,	440,430
/ / / / / / / / / / / / / / / / / / /	381 130,911	112,154
	099 16,145	15,301
Hazardous substances taxes and other environmental fees 294,343 392,4	535 559,835	565,423
Grand totals	461 <sup>r</sup> \$52,984,773	\$53,867,057

a. Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on the state-assessed properties include ad valorem special assessments collected by city and county officials.

b. Based on business done during the fiscal year, i.e., tax on gasoline distributed. Includes tax, interest, and penalties; refunds have not been deducted.

c. Effective July 1, 1995, diesel fuel is taxed under the Diesel Fuel Tax Law. Included are revenues collected under the International Fuel Tax Agreement (IFTA) implemented on January 1, 1996.

d. Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the Board, and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the Board or credited against subsequent tax liabilities during the fiscal year are deducted.

e. Effective July 15, 1991, the state sales tax rate was increased to 5 1/2 percent from 4 3/4 percent. Effective July 1, 1993, the state sales tax rate was lowered to 5 percent. Effective

January 1, 2001, the state sales tax rate decreased to 4 3/4 percent from 5 percent. Effective January 1, 2002, the state sales tax rate was increased to 5 percent from 4 3/4 percent.

This special 1/4 percent sales tax was in effect from December 1, 1989, through December 31, 1990, to provide relief for damage from the Loma Prieta earthquake.

This special 1/4 percent tax became effective July 1, 2004. Effective July 1, 2004, this tax was lowered from 1 percent to 3/4 percent.

This tax became effective January 1, 1999, to raise funds for early childhood development programs.

This tax became effective January 1, 2004.

This tax became effective January 1, 2001.

Revenues were first received under these programs in 1981-82 for hazardous waste.

Revised. The totals were revised to include insurance tax revenues that were formerly shown in a footnote.

NOTE: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the business taxes listed above are presented in the following pages of the appendix in the historical table for each tax program.